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ATTORNEYS FOR CITIBANK, N.A., IN ITS
CAPACITY AS TRUSTEE PURSUANT TO
VARIOUS TRUST AGREEMENTS

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|--|---|--------------------------------|
| |) | |
| In re: |) | Case No. 08-13555 (JMP) |
| |) | |
| LEHMAN BROTHERS HOLDINGS, INC., |) | (Jointly Administered) |
| et al., |) | |
| |) | |
| Debtors. |) | |
| |) | |
| |) | |

CERTIFICATE OF SERVICE

I, Aubrey Cummings, being over the age of eighteen and an employee at Bernstein, Shur, Sawyer & Nelson, P.A. of Portland, Maine hereby certify that I caused the *Response of Citibank N.A., In Its Capacity as Trustee Pursuant to Various Trust Agreements, to Debtors' Sixty-Seventh Omnibus Objection to Claims (Valued Derivative Claims)* [Docket Entry 13565] to be filed via the Court's CM/ECF electronic filing system on December 20, 2010.

I further certify that a copy of the foregoing was served on the following dates and methods:

VIA FEDERAL EXPRESS – DECEMBER 20, 2010

The Chambers of the Honorable James M. Peck
1 Bowling Green, Courtroom 601
New York, NY 10004

Richard P. Krasnow, Esq.
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VIA ELECTRONIC MAIL – DECEMBER 21, 2010

All E-mail addresses listed on the Updated Master Service List dated December 7, 2010

VIA FIRST CLASS MAIL – DECEMBER 21, 2010

Internal Revenue Service
Special Procedures Branch
Attn: District Director
290 Broadway
New York, NY 10007

Dated: December 22, 2010

/s/ Aubrey Cummings
Aubrey Cummings, Legal Assistant

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